IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of:

Yukio Wada

US Application No. 10/505,351

Confirmation No. 5979

Filed: August 19, 2004

Attorney Docket No. 91197.000013

Examiner: Edward Thomas Tolan

Group Art Unit: 3725

For: METHOD OF FORMING INTERNAL GEAR AND INTERNAL GEAR

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

August 29, 2006

AMENDMENT and REPLY to OFFICE ACTION

Sir:

This responds to the Office Action mailed on June 23, 2006 rejecting all of the claims.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper. This listing will replace all prior versions, and listings, of claims in the application.

Remarks begin on page 7 of this paper.